

file #/case

REGAN & SPENCER, LLP

Attorneys at Law

21 George Street
Lowell, MA 01852

Joseph D. Regan*
Kelly R. Spencer

Lisa J. Gurecki +

*also admitted in Indiana

+also admitted in New Hampshire

978-459-2900
Toll Free 866-459-2900
Facsimile 978-459-8979

April 6, 2005

The Honorable William G. Young
United States District Court
District of Massachusetts
One Courthouse Way
Boston, MA 02210

RE: United States of America V. John Leeman
Criminal No. 04-CR-10080-WGY-ALL

Dear Judge Young:

This letter is a follow-up to my December 10, 2004 letter to you regarding the above captioned matter. As you may know, I represent Charles Matses and Andrew Matses and their respective companies in a civil action pending in Essex Superior Court in Lawrence, Massachusetts (docket no. 01-0871-D) which is the precursor to the above-captioned action.

The purpose of this letter is to inform the Court that John R. Leeman, Jr. has failed to comply with the plea agreement signed by him in the above captioned action. Mr. Leeman has to date failed to pay full restitution in the amount of \$1.275 million to my clients as he represented to this Court he would do in the plea agreement and settlement agreement. As of this writing, my clients are still owed the amount of \$664,738.86 (plus 5% per annum interest on this amount beginning on November 1, 2004) by Mr. Leeman despite his present ability to pay same.

My clients once again respectfully request this Court's assistance by issuing an order that the full balance of the settlement amount (\$664,738.86), plus 5% per annum interest on this amount beginning on November 1, 2004, be paid forthwith to my clients and that those sanctions deemed appropriate by this Court be imposed against Mr. Leeman.

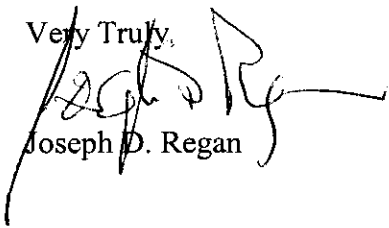
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I would be pleased to appear before you to answer any question you may have regarding this matter.

Thank you for your time and consideration.

Very Truly,


Joseph D. Regan

CC: Charles Matses
Andrew Matses
Joseph Balliro, Sr., Esq.
Gregory Cogan, Esq.
Emily Schulman, Esq.